

**IN THE SPECIFICATION:**

**Paragraph beginning at line 3 of page 4 has been amended as follows:**

Hereinafter, an embodiment of the present invention will be described with reference to Figs. 1A to 1E. First, as shown in Fig. 1A, an element isolation film 2 is formed on a silicon semiconductor substrate 1 using any well-known technique. After that, a first gate ~~oxide~~ insulating film 3 made of silicon oxide and having a first thickness is formed, for example, through thermal oxidation of the silicon substrate. Semiconductor active regions are formed in two or more regions apart from one another owing to existence of the element isolation film 2.

**Paragraph beginning at line 17 of page 5 has been amended as follows:**

Next, as shown in Fig. 1D, the mask member 5 is removed, followed by forming a second gate ~~oxide~~ insulating film 6, for example, through the thermal oxidation of the silicon substrate 1. The second gate oxide film 6 is made of silicon oxide and has a second thickness different from the first thickness (e.g., in the embodiment of Figs. 1A-1E, the first thickness is greater than the second thickness). At

this time, no silicon oxynitride serving as an inhibitor against the oxidation remains on the silicon substrate surface on which the second gate oxide film is formed. Thus, the high-quality gate oxide film can be formed.